

## REGIONAL TRAINING ANNOUNCEMENT

### 2023 BUDGET AND LEVY TRAINING WORKSHOPS

#### Instructors

Alan Dornfest, Property Tax Policy Bureau Chief, AAS, Tax Commission  
Ben Seloske, M.A., Principal Research Analyst, Tax Commission

#### Registration

- [Register online.](#)

#### What You'll Learn

- Please see the last page for a description of each session.

#### Questions about the Workshops?

[Alan Dornfest](#), (208) 334-7742

[Ben Seloske](#), (208) 334-7541

#### Registration Assistance

[Jeff Middleton](#), Education Director, (208) 334-7733

#### Dates, Times, and Locations

**Latah County Fairgrounds and Events Center**  
**1021 Harold Ave.**  
**Moscow ID 83843**

Monday, April 24, 2023	General Session	8:30 a.m. – 12:00 p.m.
Monday, April 24, 2023	School District Session	1:30 p.m. – 4:30 p.m.
Tuesday, April 25, 2023	County Session	8:30 a.m. – 11:30 a.m.

**Kootenai County Administration Building**  
**451 N. Government Way**  
**Coeur d' Alene ID 83814**

Wednesday, April 26, 2023	General Session	8:30 a.m. – 12:00 p.m.; <b>or</b>
Wednesday, April 26, 2023	General Session	1:30 p.m. – 5:00 p.m.
Thursday, April 27, 2023	School District Session	8:30 a.m. – 11:30 a.m.
Thursday, April 27, 2023	County Session	1:00 p.m. – 4:00 p.m.

**Idaho State Tax Commission  
11321 W. Chinden Blvd, Building 2 – Coral Conference Room  
Boise ID 83714**

Thursday, May 4, 2023	General Session	8:30 a.m. – 12:00 p.m.
Thursday, May 4, 2023	County Session	1:30 p.m. – 4:30 p.m.
Friday, May 5, 2023	School District Session	8:30 a.m. – 11:30 a.m.
Friday, May 5, 2023	General Session	1:00 p.m. – 4:30 p.m.

**College of Eastern Idaho  
1600 S. 25<sup>th</sup> E. (Alexander Creek Building #5, Room 529)  
Idaho Falls ID 83404**

Monday, May 8, 2023	School District Session	1:30 p.m. – 4:30 p.m.
Tuesday, May 9, 2023	General Session	8:30 a.m. – 12:00 p.m.
Tuesday, May 9, 2023	County Session	1:30 p.m. – 4:30 p.m.

**Chubbuck City Hall  
290 E. Linden Ave.  
Chubbuck ID 83202**

Wednesday, May 10, 2023	General Session	8:30 a.m. – 12:00 p.m.
Wednesday, May 10, 2023	County Session	1:30 p.m. – 4:30 p.m.
Thursday, May 11, 2023	School District Session	8:30 a.m. – 11:30 a.m.

**College of Southern Idaho, Herrett Center  
315 Falls Ave. – Rick Allen Room  
Twin Falls ID 83301**

Thursday, June 1, 2023	School District Session	1:30 p.m. – 4:30 p.m.
Friday, June 2, 2023	General Session	8:30 a.m. – 12:00 p.m.
Friday, June 2, 2023	County Session	1:30 p.m. – 4:30 p.m.

**Instructors' Notes:**

- We have no control over the temperatures in these facilities, so we suggest dressing in layers.
- All half-day General Sessions are identical. You may pick the General Session that best fits your schedule.
- If you have access to a laptop or tablet, you may find it useful for these training sessions (not required).

# **Session Descriptions**

## **General Session**

This workshop provides in-depth guidance for calculating the maximum allowable property tax budget increases for taxing district officials. Changes to this process during the 2023 legislative session will be covered in detail. Instruction for the necessary tax forms will be a priority (L-2s and supplementary documentation).

Interactive spreadsheets and templates will be demonstrated as well as web locations for various helpful data and forms. The taxing district calendar will be discussed, including when data can be expected from counties/Tax Commission, and the timing of resolutions and other documentation.

There will be additional discussion of special levy issues, including elections and compliance with SCO financial reporting requirements and mapping (boundary changes, annexations, de-annexations, formations, etc.) requirements.

## **School District Session**

This workshop provides specialized budget and levy information for school districts. School districts differ significantly from other taxing districts in the types of funds and calculations necessary for levy setting. Changes to this process during the 2023 legislative session will be covered in detail.

Interactive spreadsheets and templates will be demonstrated, including the L-2 workbook and the Maximum Budget and Foregone Amounts worksheet. There will be additional discussion regarding how levy rates are set when there are overlapping urban renewal areas. Exempt levies will be discussed in depth, as will special procedures for subtracting replacement monies.

## **County Session**

This workshop provides targeted guidance for county officials for the process of setting budgets and levies as well as the submission of data and documents to taxing districts and the Tax Commission. These sessions will focus on issues county officials may need to address with their districts, including:

- Where maximum budget and forgone information is found
- Timing and format for submitting recapture information and cases on budget hearing non-compliance
- Timing and format for abstracts and “by district” value information
- Review of which categories are included when levies are set for fire districts
- Review of school and other elected levy issues
- Documentation needed from taxing districts for forgone, elections, and other issues
- Sales tax distribution calculations and related issues
- Calculation of levy rates when urban renewal areas exist
- General discussion of problematic areas, including feedback and input regarding newly modified L-2 forms
- Changes during the 2023 legislative session to the budget and levy-setting process